IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 24TH OCTOBER 2007 / 2ND KARTHIKA 1929

WP(C).No. 31406 of 2007(L)

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PETITIONER:

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TEBMA SHIPYARDS LTD.,
DOCK HOUSE BUILDING, COCHIN SHIPYARD PREMISES,
KOCHI, REPRESENTED BY ITS SENIOR MANAGER,
K.RAMNATHAN.

BY ADV. SRI.R.MURALIDHARAN (AROOR)

RESPONDENTS:

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1. ASSISTANT COMMISSIONER (ASSESSMENT),
SPECIAL CIRCLE-II, COMMERCIAL TAXES, ERNAKULAM.

2. SALES TAX INSPECTOR,
SALES TAX CHECK POST, WALAYAR, PALAKKAD DISTRICT.

3. THE COMMISSIONER OF COMMERCIAL TAXES,
PUBLIC OFFICE BUILDINGS, TRIVANDRUM.

BY ADV. SHRI.K.P.PRADEEP, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**ANTONY DOMINIC, J.**

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**WP(C) No. 31406 of 2007**

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**Dated, this the 24th day of October, 2007**

**J U D G M E N T**

The goods, transported by the petitioner, has been detained as per Ext.P4 notice issued under Section 47(2) of the K.V.A.T. Act. The only irregularity noticed is that on verification of the documents, it was noticed that the consignee is not a registered dealer under the Act. Petitioner has produced Ext.P2 certificate of registration and also Ext.P5(2) certificate issued by the 1st respondent certifying that the petitioner-firm is a registered dealer. In view of Exts.P2 & P5(2), prima facie, I am satisfied that there is no justification for further detention of the goods. In view of this, the goods detained as per Ext.P4 shall be released to the petitioner on their executing a bond without sureties. Thereafter, further adjudication will be continued.

This writ petition is disposed of as above.

**(ANTONY DOMINIC, JUDGE)**

jg